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DO NOT ENTER

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE (Docket No. 13782US03)

he Application of:

Elzur, et al.

Serial No.:

10/652,267

Filed:

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For: SYSTEM AND METHOD FOR TCP

OFFLOAD

Art Unit:

2143

Examiner:

Avellino, Joseph E.

Confirmation No. 1986

CERTIFICATE OF MAILING

I hereby certify that on the date indicated below this being correspondence is deposited with the United States Postal Service as first class mail in an envelope addressed to Mail AF, Commissioner for Stop Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: November 22, 2005

Joseph M. Butscher Reg. No. 48,326

RESPONSE UNDER 37 C.F.R. § 1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This Paper responds to the Office Action mailed October 7, 2005. The Applicants respectfully submit that the claims of the present application define patentable subject matter.